IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEBRASKA

| IN THE MATTER OF: |) | BK05-00667 (S.D.Iowa) |
|-----------------------------|--------|-----------------------|
| |) | A05-8015 |
| MAY PLUMBING, INC.; |) | |
| JACK MAY; and JUDITH MAY, |) | CHAPTER 7 |
| |) | |
| Debtors. |) | |
| | | |
| PLUMBERS LOCAL UNION NO. 16 |) | 8:04CV626 |
| HEALTH AND WELFARE FUND, |) | |
| et al., |) | |
| Plaintiffs |) | |
| VS. |) | MEMORANDUM |
| |) | AND ORDER |
| MAY PLUMBING, INC.; |) | |
| JACK MAY; and JUDITH MAY, |) | |
| , | ,) | |
| Defendants. |) | |

This matter is before the Court upon the report and recommendation of the United States Bankruptcy Judge, who recommends that the reference of this case be withdrawn and the case transferred to the Southern District of Iowa for further proceedings in connection with the bankruptcy case there pending. (Filing 16.) No objection to the report and recommendation has been filed by any party.

I will adopt the report and recommendation and, pursuant to 28 U.S.C. § 1412, will transfer venue to the United States Bankruptcy Court for the Southern District of Iowa.

Accordingly,

IT IS ORDERED that:

1. Pursuant to the report and recommendation (filing 16) of the United

States Bankruptcy Judge, referral of this matter to the United States Bankruptcy Court

for the District of Nebraska is withdrawn and the case is transferred to the United

States Bankruptcy Court for the Southern District of Iowa.

2. The Clerk of the United States District Court for the District of Nebraska

shall transfer the file in this matter to the Clerk of the United States Bankruptcy Court

for the Southern District of Iowa.

3. This case shall be terminated for statistical purposes by the Clerk of the

United States District Court for the District of Nebraska.

DATED: May 3, 2005.

BY THE COURT:

s/ Richard G. Kopf

United States District Judge